ELSEVIER Journal of Accounting and Economics 29 (2000) 377

JOURNAL OF Accounting & Economics

www.elsevier.com/locate/econbase

Author Index

Aboody, D. and R. Kasznik, CEO stock option awards and the timing of corporate voluntary disclosures 73

Aboody, D., R. Kasznik and M. Williams, Purchase versus pooling in stock-for-stock acquisitions: Why do firms care? 261

Alciatore, M., P. Easton and N. Spear, Accounting for the impairment of long-lived assets: Evidence from the petroleum industry 151

Ball, R., S.P. Kothari and A. Robin, The effect of international institutional factors on properties of accounting earnings 1

Blacconiere, W.G., M.F. Johnson and M.S. Johnson, Market valuation and deregulation of electric utilities 231

Collins, D.W. and P. Hribar, Earnings-based and accrual-based market anomalies: one effect or two? 101

D'Souza, J., J. Jacob and N.S. Soderstrom, Nuclear decommissioning costs: The impact of recoverability risk on valuation 207

Easton, P., *see* M. Alciatore 151

Givoly, D. and C. Hayn, The changing time-series properties of earnings, cash flows and accruals: Has financial reporting become more conservative? 287

Guenther, D.A. and D. Young, The association between financial accounting measures and real economic activity: a multinational study 53

Hayn, C., *see* D. Givoly 287

Hribar, P., *see* D.W. Collins 101

Jacob, J., *see* J. D'Souza 207

Johnson, M.F., *see* W.G. Blacconiere 231

Johnson, M.S., *see* W.G. Blacconiere 231

Kasznik, R., *see* D. Aboody 73

Kasznik, R., *see* D. Aboody 261

Kothari, S.P., *see* R. Ball 1

Lennox, C., Do companies successfully engage in opinion-shopping? Evidence from the UK 321

Robin, A., *see* R. Ball 1

Shivakumar, L., Do firms mislead investors by overstating earnings before seasoned equity offerings? 339

Shu, S.Z., Auditor resignations: clientele effects and legal liability 173

Soderstrom, N.S., *see* J. D'Souza 207

Spear, N., *see* M. Alciatore 151

Williams, M., *see* D. Aboody 261

Young, D., *see* D.A. Guenther 53

Zhang, X.-J., Conservative accounting and equity valuation 125

0165-4101/00/$ – see front matter © 2000 Elsevier Science B.V. All rights reserved.